

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 45.1

be made available for inspection by any appropriate TTB officer upon his request.

[T.D. ATF-48, 44 FR 55856, Sept. 28, 1979, as amended by T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

### § 44.267 Return of cigars from other sources.

A customs warehouse proprietor may return to his warehouse cigars previously withdrawn therefrom, under this subpart, provided he promptly files with the appropriate TTB officer a copy of the Form 5200.14 under which the cigars were originally withdrawn, with the certificate of receipt properly modified and executed by the customs officer in charge of the warehouse to show return of the shipment. If less than the entire shipment is returned to the warehouse, the form shall state what disposition was made of the remainder of the original shipment and any other facts pertinent to such shipment. The customs warehouse proprietor shall retain a copy of such form as a part of his records for 3 years after the close of the calendar year in which the shipment was returned. Such copy shall be made available for inspection by any appropriate TTB officer upon request.

[25 FR 4725, May 28, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, as amended by T.D. ATF-421, 64 FR 71926, Dec. 22, 1999]

## PART 45—REMOVAL OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, FOR USE OF THE UNITED STATES

### Subpart A—Scope of Regulations

Sec.

- 45.1 Removal of tobacco products, and cigarette papers and tubes, without payment of tax, for use of the United States.

### Subpart B—Definitions

- 45.11 Meaning of terms.

### Subpart C—Administrative Provisions

- 45.21 Alternate methods or procedures.  
45.22 Emergency variations from requirements.

- 45.23 Authority of appropriate ATF officerAppropriate TTB officers to enter premises.  
45.24 Interference with administration.  
45.25 Unlawful purchase, receipt, possession, or sale of tobacco products, or cigarette papers or tubes, after removal.  
45.26 Delegations of the Administrator.  
45.27 Forms prescribed.

### Subpart D—Removals

- 45.31 Removals for delivery to a Federal agency.  
45.32 Under manufacturer's bond.  
45.33 Return of shipment to factory.  
45.34 Loss or shortage in shipment.  
45.35 Liability for tax.  
45.36 Payment of tax.  
45.37 Assessment.

### Subpart E—Packaging Requirements

- 45.41 Packages.  
45.42 Mark.  
45.43 Notice for smokeless tobacco.  
45.44 Notice for cigars.  
45.45 Notice for cigarettes.  
45.45a Notice for pipe tobacco.  
45.45b Notice for roll-your-own tobacco.  
45.45c Package use-up rule.  
45.46 Tax-exempt label.

### Subpart F—Records

- 45.51 Supporting records.

AUTHORITY: 26 U.S.C. 5702-5705, 5723, 5741, 5751, 5762, 5763, 6313, 7212, 7342, 7606, 7805; 44 U.S.C. 3504(h).

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EDITORIAL NOTE: Nomenclature changes to part 45 appear by T.D. ATF-460, 66 FR 39093, July 27, 2001.

### Subpart A—Scope of Regulations

#### § 45.1 Removal of tobacco products, and cigarette papers and tubes, without payment of tax, for use of the United States.

This part contains the regulations relating to the removal of tobacco products, and cigarette papers and tubes,

## § 45.11

## 27 CFR Ch. I (4–1–10 Edition)

without payment of tax, for use of the United States.

[T.D. 6871, 31 FR 57, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28090, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

### Subpart B—Definitions

#### § 45.11 Meaning of terms.

When used in this part and in forms prescribed under this part, the following terms shall have the meanings given in this section, unless the context clearly indicates otherwise. Words in the plural form shall include the singular, and vice versa, and words indicating the masculine gender shall include the feminine. The terms “includes” and “including” do not exclude things not listed which are in the same general class.

*Administrator.* The Administrator, Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, Washington, DC.

*Appropriate TTB officer.* An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.45, Delegation of the Administrator’s Authorities in 27 CFR Part 45, Removal of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, for Use of the United States.

*Armed forces.* The Army, Navy (including the Marine Corps), Air Force, and Coast Guard.

*Charge of the United States.* A patient in a hospital or similar institution, or a Federal prisoner, if the hospital, institution, or prison is operated by a Federal agency and the support or care of such person results in a charge on, or an expense to, the United States Government.

*Chewing tobacco.* Any leaf tobacco that is not intended to be smoked.

*Cigar.* Any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco (other than any roll of tobacco which is a cigarette within the meaning of paragraph (2) of the definition for cigarette).

*Cigarette.* (1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco, and

(2) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in paragraph (1) of this definition.

*Cigarette paper.* Paper, or any other material except tobacco, prepared for use as a cigarette wrapper.

*Cigarette tube.* Cigarette paper made into a hollow cylinder for use in making cigarettes.

*District directorAdministrator.* A district directorAdministrator of internal revenue.

*Factory.* The premises of a manufacturer of tobacco products or cigarette papers and tubes in which he carries on such business.

*Federal agency.* A department or agency of the United States Government, including the American National Red Cross, and the U.S. Soldiers Home, Washington, D.C.

*Large cigarettes.* Cigarettes weighing more than three pounds per thousand.

*Large cigars.* Cigars weighing more than three pounds per thousand.

*Manufacturer of cigarette papers and tubes.* Any person who manufactures cigarette paper, or makes up cigarette paper into tubes, except for his own personal use or consumption.

*Manufacturer of tobacco products.* Any person who manufactures cigars, cigarettes, smokeless tobacco, pipe tobacco, or roll-your-own tobacco but does not include:

(1) A person who produces tobacco products solely for that person’s own consumption or use; or

(2) A proprietor of a Customs bonded manufacturing warehouse with respect to the operation of such warehouse.

*Package.* The immediate container in which tobacco products, processed tobacco, or cigarette papers or tubes are put up by the manufacturer and offered for sale or delivery to the ultimate consumer. For purposes of this definition, a container of processed tobacco, the contents of which weigh 10 pounds or less (including any added non-tobacco ingredients or constituents),